

**NOT FOR PUBLICATION**

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

**FILED**

**DEC 08 2005**

CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS

RUTHE G. OHRMAN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 04-70592

IRS No. 5667-02

MEMORANDUM<sup>\*</sup>

Appeal from a Decision of the  
United States Tax Court  
Mary Ann Cohen, Judge, Presiding

Submitted November 18, 2005<sup>\*\*</sup>  
Portland, Oregon

Before: GRABER and RAWLINSON, Circuit Judges, and OTERO<sup>\*\*\*</sup>, District  
Judge.

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<sup>\*</sup> This disposition is not appropriate for publication and may not be  
cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

<sup>\*\*</sup> This panel unanimously finds this case suitable for decision without  
oral argument. *See* Fed. R. App. P. 34(a)(2).

<sup>\*\*\*</sup> The Honorable S. James Otero, United States District Judge for the  
Central District of California, sitting by designation.

1. The Tax Court did not clearly err in denying Ruthe G. Ohrman innocent spouse relief under I.R.C. § 6015(c). The evidence supported the finding that the principal purpose of the asset transfers made under the Ohrmans' legal separation agreement was to avoid taxes or payment of taxes. *See Guth v. Comm'r*, 897 F.2d 441, 443 (9th Cir. 1990) (stating the clear error standard of review under a predecessor statute).

2. The Tax Court did not fail to give full faith and credit to the state court judgment, as the Tax Court decision neither questioned the validity of the Ohrmans' legal status nor sought to negate the asset transfer. *See Southeast Res. Recovery Facility Auth. v. Montenay Int'l Corp.*, 973 F.2d 711, 714 (9th Cir. 1992) (holding that federal court violated full faith and credit when it ignored the state court judgment and reexamined arguments previously considered and rejected by the state court).

**AFFIRMED.**